

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2465 - HB 2496

March 8, 2014

SUMMARY OF BILL: Deletes the current law provision that allows the Tennessee Advisory Commission on Intergovernmental Relations (TACIR) and the County Technical Advisory Service (CTAS) to carry forward unspent funds from the prior fiscal year. As a result, these funds will revert to the General Fund.

ESTIMATED FISCAL IMPACT:

Other Fiscal Impact – To the extent TACIR or CTAS ends a fiscal year with unspent funding; there will be a decrease in funding available to the applicable entity, and an increase in funding available for the general purposes of state government. To the extent TACIR and CTAS end a fiscal year with no unspent funding; the fiscal impact of the bill is considered not significant.

Assumptions:

- TACIR and CTAS will not need increased appropriations as a result of the removal of the current carry-forward provision.
- The fiscal impact of this bill is dependent upon the extent of unspent funding for TACIR and CTAS in any given year. As a result, a precise fiscal estimate for this bill cannot be determined.
- To the extent either entity ends a fiscal year with unspent funding, there will be a decrease in funding available to the applicable entity, and an increase in funding available for the general purposes of state government.
- To the extent these entities end a fiscal year with no unspent funding, the fiscal impact for the bill is considered not significant.
- According to CTAS, they had no carry-forward funding for the two prior fiscal years.
- In FY12-13, TACIR carried forward approximately \$1,094,547.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

SB 2465 - HB 2496

/cce